

106TH CONGRESS
1ST SESSION

S. 1412

To amend the Internal Revenue Code of 1986 to limit the reporting requirements regarding higher education tuition and related expenses, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JULY 22, 1999

Ms. COLLINS (for herself, Mr. DEWINE, and Mr. SMITH of Oregon) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to limit the reporting requirements regarding higher education tuition and related expenses, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Higher Education Re-
5 porting Relief Act of 1999”.

6 **SEC. 2. PROHIBITION OF ADDITIONAL REQUIREMENTS.**

7 Subsection (g) of section 6050S of the Internal Rev-
8 enue Code of 1986 (relating to returns relating to higher
9 education tuition and related expenses) is amended by

1 adding at the end the following: “Prior to calendar year
2 2002, the Secretary shall not require any information to
3 be reported under this section in addition to the informa-
4 tion required under subsections (b) and (d) and Internal
5 Revenue Service Notice 97–73.”.

6 **SEC. 3. MODERNIZATION OF INTERNAL REVENUE SERVICE**
7 **COMPUTERS.**

8 Not later than January 1, 2003, the Secretary of the
9 Treasury shall implement any update or modernization of
10 the computer system of the Internal Revenue Service re-
11 quired to allow such system to match the TIN (as defined
12 in section 7701(a)(41) of the Internal Revenue Code of
13 1986) of an individual with any return filed by a person
14 claiming the individual as a dependent.

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